

**INDIANA GAMING COMMISSION
CHARITY GAMING DIVISION
October 2007**

Allowable Expenses

Indiana Code 4-32.2-5-3 (a) states that all net proceeds from an allowable event and related activities may be used only for the lawful purposes of the qualified organization. Below is a list of items for which charity gaming funds may be used. This list may not be all inclusive. Expenses must be related to the purpose of the organization as outlined in the organization's constitution or bylaws. Other expenses not listed below are to be approved by the Commission.

- **Mortgage Payments**
- **Utilities** – Electric, Water, Gas, internet, does not include cable television
- **Maintenance** – Inside and outside – including, but not limited to, items such as snow removal, trash removal, lawn care, etc.
- **Remodeling/Improvements**
- **CPA's/Accountants** – Specific gaming related issues
- ***Donations of money or items (issued by check from the charity gaming account) issued to organizations or individuals**
- **Insurance on Building where organization is located and/or where the organization conducts gaming**
- **Contracts for janitorial services, but not janitor salaries**
- **Printing** – Gaming specific, such as newspapers or flyers
- **Attorneys retained for the organization's creation or for gaming related issues**
- **Gaming equipment, supplies and devices**
- **Security systems and monitoring**
- **Charity gaming license fees**
- **Travel to and from charity gaming informational seminars**
- **Travel by specific members, if required by the organization's constitution or bylaws**

*** A qualified organization that receives ninety percent (90%) or more of their total gross receipts from charitable gaming is required to donate sixty percent (60%) of its gross charitable gaming receipts less prize payouts to a qualified recipient that is not an affiliate, a parent, or a subsidiary of your organization. Donations previously made may not meet the qualified recipient requirement and would not count toward the 60% disbursement.**

Expenses Not Allowed

- **Salaries**
- **Taxes** – employee federal, state or county withholding taxes
- **Alcohol, Beer, Wine, etc.**